Cherokee Times, a newspaper published at Cherokee, Iowa, and in Greenfield Free Press, a newspaper published at Greenfield, Iowa.

Approved February 14, 1945.

I hereby certify that the foregoing act was published in the Cherokee Times, Cherokee, Iowa, February 19, 1945, and the Greenfield Free Press, Greenfield, Iowa, February 22, 1945. WAYNE M. ROPES, Secretary of State.

CHAPTER 201

FEES OF COUNTY OFFICERS

S. F. 135

AN ACT to amend sections seven thousand two hundred sixty-three (7263), seven thousand two hundred eighty-four (7284), and five thousand ten and eight hundredths (5010.08), code, 1939, relating to fees to be charged by the county treasurer; section five thousand one hundred fifty-five (5155), code, 1939, relating to fees to be charged by the county auditor; sections five thousand one hundred seventy-seven (5177) and ten thousand thirty-one (10031), code, 1939, relating to fees to be charged by the county recorder; and chapter four hundred twenty-nine and one-tenth (429.1), code, 1939, relating to the filing of verified statements when contents having a content of the filing of verified statements when contents having a content of the filing of verified statements when contents having a content of the filing of verified statements when contents and the filing of the filing ducting business under a trade name; to provide for a fee or increase in fees to be charged by the county treasurer, auditor and recorder.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section seven thousand two hundred sixty-three (7263), Code, 1939, is amended by adding thereto the following: "The treasurer shall receive fifty cents for each certificate of purchase."
- SEC. 2. Section seven thousand two hundred eighty-four (7284), Code, 1939, is amended by striking from line eight (8) thereof the words "twenty-five" and substituting in lieu thereof the word "fifty". 3
- 1 SEC. 3. Section five thousand ten and eight hundredths (5010.08), Code, 1939, is amended by inserting after the word "vehicles," in line six (6) thereof the words "and ten cents for each certificate of transfer of registration,".
- SEC. 4. Section five thousand one hundred fifty-five (5155), Code, 1939, is amended by repealing subsection one (1) thereof and by sub-3 stituting the following:
- 4 "1. For transfers made in the transfer books, twenty-five cents for 5 each separate parcel of real estate described in any deed, or transfer of title certified by clerks of district courts, provided, however, if several parcels are described in any one such instrument and the parcels are contiguous or separated only by public streets or highways, the fee shall not exceed two and one-half dollars. A parcel of real estate 9 10 outside of the limits of cities and towns shall be all the unplatted land described in any deed or transfer of title lying within one numbered
- 11 12 section of land.
- SEC. 5. Section five thousand one hundred seventy-seven (5177). Code, 1939, is amended by repealing subsection three (3) thereof and

by substituting the following:

- "3. For the marginal assignment or release of any instrument (except those made by the clerk of the district court), twenty-five cents." 5
- SEC. 6. Section ten thousand thirty-one (10031), Code, 1939, is 2 amended by adding thereto the following new subsection:
- "3. For the marginal assignment or release of any instrument, 3 4 twenty-five cents."
- SEC. 7. Chapter four hundred twenty-nine and one-tenth (429.1), Code, 1939, is amended by adding thereto the following section:
- 3 'The county recorder shall be entitled to charge and receive a fee of twenty-five cents for each verified statement filed under the provisions of this chapter."

Approved March 29, 1945.

CHAPTER 202

INHERITANCE TAX

S. F. 274

AN ACT to amend section seven thousand three hundred twenty-eight (7328), code, 1939, relating to inheritance tax and avoidance of administration.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section seven thousand three hundred twenty-eight
- (7328), Code, 1939, is hereby amended by striking from lines six
- (6) and seven (7) thereof the words "four months" and by inserting in lieu thereof the words "eighteen months".

Approved April 10, 1945.

CHAPTER 203

SINKING FUND CLAIMS

S. F. 85

AN ACT to amend section seven thousand four hundred twenty and twenty-two hundredths (7420.22), code, 1939, relating to the payment of claims against the state sinking fund for public deposits.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Amend section seven thousand four hundred twenty and twenty-two hundredths (7420.22), Code, 1939, by inserting after the period (.) in line forty-three (43) of said section, the following:
- "But where deposits of state funds in National Banks only for which claims are on file, the payment of interest or assessments on said
- deposits, as provided in this chapter, from the time of the closing of said bank to the date of its reorganization, shall not be required, and
- the claim may be paid without interest or assessment for that period; 8
- and all claims heretofore filed, payment of which has been denied be-